

## CLAIMS

Claims 1 through 3 (Cancelled).

4. (Currently Amended) ~~The magnetic recording element according to claim 2,~~  
A magnetic recording device having a magnetic recording element and a first conductor  
connected to said recording element, wherein  
    said a configuration of said magnetic layer includes a plurality of straight lines  
    line situated in one of opposite sides of said a hard axis,  
    said first conductor extends along said hard axis, and  
    a side face of said magnetic recording element and a side face of said first  
conductor in said side are aligned to each other.

Claim 5 (Cancelled).

6. (Withdrawn) A method of manufacturing a magnetic recording device for  
manufacturing a magnetic recording element and a first conductor connected to said  
magnetic recording element, said method comprising the step of:  
    shaping said magnetic recording element and said first conductor into desired  
configurations by performing a photolithographic process using a same mask.

7. (Withdrawn) The method of manufacturing a magnetic storage element  
according to claim 6, wherein  
    said first conductor extends along a first direction,

said magnetic recording element includes a magnetic layer with a hard axis parallel to said first direction and an easy axis parallel to a second direction which is perpendicular to said first direction, and

said magnetic layer is shaped by performing a photolithographic process using a first mask and a second mask, said first mask being rectangular and including sides parallel to said first direction and said second direction, respectively, and said second mask being the same as is used in said photolithographic process in said step of shaping said magnetic recording element and said first conductor and including an edge parallel to said second direction.

8. (Withdrawn) The method of manufacturing a magnetic recording element according to claim 6, wherein

said first conductor extends along a first direction,  
said magnetic recording element includes a magnetic layer with a hard axis parallel to said first direction and an easy axis parallel to a second direction which is perpendicular to said first direction, and

said magnetic layer is shaped by performing a photolithographic process using a first mask and a second mask, said first mask being rectangular and including sides parallel to said first direction and said second direction, respectively, and said second mask being the same as is used in said photolithographic process in said step of forming said magnetic recording element and said first conductor and including an edge parallel to said first direction.

9. (Withdrawn) The method of manufacturing a magnetic recording element according to claim 6, further comprising the step of:

manufacturing a second conductor which is connected to said magnetic recording element on an opposite side to said first conductor relative to said magnetic recording element, wherein

said second conductor is also shaped by performing said photolithographic process using said same mask in said step of forming said magnetic recording element and said first conductor.

10. (Withdrawn) The method of manufacturing a magnetic recording element according to claim 7, wherein

exposure processes are performed on one photoresist using said first mask and said second mask, respectively.

11. (Withdrawn) The method of manufacturing a magnetic storage element according to claim 8, wherein

exposure processes are performed on one photoresist using said first mask and said second mask, respectively.

12. (New) The magnetic recording device according to claim 4, wherein said magnetic recording element comprises:

a magnetic layer showing an S-shaped magnetization distribution when a strength of a magnetic field applied to said magnetic layer along said hard axis of said magnetic

layer is higher than a threshold value and showing a C-shaped magnetization distribution when said strength of said magnetic field applied to said magnetic layer along said hard axis is lower than said threshold value.

13. (New) The magnetic recording device according to claim 12, wherein said configuration of said magnetic layer is symmetrical with respect to an axis parallel to said hard axis and asymmetrical with respect to an easy axis of said magnetic layer.

14. (New) The magnetic recording device according to claim 4, wherein said configuration of said magnetic layer includes a rounded corner.